

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

This document relates to: All Cases.

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**DECLARATION OF SHARON L. MCCARTHY**

I, Sharon L. McCarthy, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Kostelanetz & Fink, LLP, counsel for John and Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Omineca Pension Plan, Omineca Pension Plan Trust, Remece Investments LLC Pension Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, and Xiphias LLC Pension Plan in these actions. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Reply Memorandum of Law in further support of their Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence in Denmark.

3. Attached hereto as Exhibit 1 is Plaintiff's Objections and Responses to the Topics Set Forth in Defendants' Notice to Take Deposition pursuant to Rules 26 and 30 of the Federal Civil Rules of Procedure.

4. Attached hereto as Exhibit 2 is an excerpt of Plaintiff's Responses and Objections to Defendants' Third Requests for Production of Documents.

5. Attached hereto as Exhibit 3 is an excerpt of the English translation of a report prepared by the law firm Bech-Bruun in 2017 entitled "Advokatundersogelse" (Danish for "lawyer investigation") and produced to Defendants in this matter by the Plaintiff SKAT. The original, in Danish, is publicly available at

<https://www.skm.dk/aktuelt/publikationer/rapporter/advokatundersogelse-af-forholdene-vedr-skats-udbetaling-af-refusion-af-udbytteskat>.

I, Sharon L. McCarthy, declare under penalty of perjury that the foregoing is true and correct.

Dated: February 24, 2021  
New York, NY

/s/ Sharon L. McCarthy  
Sharon L. McCarthy